Office of the Commissioner of Commercial Taxes Tax Towers, 8th Floor, Karamana - P.O. Thiruvananthapuram Dtd.05/05/2014

CIRCULAR No.12 / 2014

Sub:- Strengthening of internal control mechanism - Maintenance of dealer-wise assessment register by assessing authority - Instructions issued - reg.

The e-Governance system and KVATIS has taken care of the e-Filing of returns, declarations, other statements and e-Payment of tax. But, the data on assessment function of the assessing authority, utilization particulars of OR / CR files, data mining reports and other reports and material from agencies which could be utilized for assessment purposes, are still not available in a consolidated format for effective supervisory verification.

Recent Special Audit conducted in Palakkad district has brought to light certain lacunae in the maintenance of registers for ascertaining the basic parameters of the performance of offices. The report highlights that while a "Demand Collection Register (DCB Register) is being maintained in the office and it is a consolidated one for all officers and clerks. Details of all assessment and additional demand are entered in this register as and when orders are issued. Main drawback of this register is that dealer wise pages are not available in this register, dealer wise details cannot be ascertained from this register. Unlike in the KGST regime, it is difficult and practically impossible, to ascertain actions taken in each and every file. This is more crucial in the case of routine inspections and audits. If we want to ascertain the exact action taken in one specific file, then the whole office will have to start searching for that file. To solve this issue a dealer wise assessment register is required in the office. This new register should have dealer wise folio and separate register for each officer is required."

The recommendation is accepted and the following instructions are issued.

- All assessing officers shall maintain an 'ASSESSMENT REGISTER' in the format in the annexure from the assessment year 2014-15 onwards.
- A corresponding entry to every additional demand pursuant to an assessment or penalty against dealer and details of every refund made shall find a place in the register.
- The register shall be maintained by each assessing officer.
- Each register will contain the details for five years, and each page of the register shall be allotted to a dealer.
- When files are transferred from one assessing authority to another, it should be recorded in this register and receiving assessing officer should create a new page, with the extract from the old register.
- The entries shall be verified by the assessing authority.
- Till the register is printed and supplied by the Department, the Deputy Commissioners shall make necessary arrangements.

- As and when, the OR / CR files, Data mining reports, LAR, internal audit reports are received and entered in the respective registers, the same shall be entered in this register also.
- The inspecting officers shall periodically verify this register.
- The Deputy Commissioner should ensure that the registers are ready and functional in the offices under their supervisory control on or before 31st May, 2014.

Joint Commissioner - I i/c of COMMISSIONER

ANNEXURE

NAN	ME OF TH	IE DEALE	R WITH A	ADDF	RESS									PAGE NO
TIN			COMMODITY											
					Det	ails of A	dditi	onal Dema	nd/Refund					
ASSESSMENT YEAR 2014-15	Date	Taxable T/o conceded	Taxable T/o determined	Total OTC	Total ITC	Total Tax payable	Tax paid	Balance due/ Refund	Date of service of Demand notice	Due Date	Remittance/ Chalan/RR Details	Appeal/Stay/ Court case details	Remarks &Initials	OR/CR/DATA MINING/LAR AND OTHER FILES
SMEN1														
ASSES														
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T YEAR	Date	Taxable T/o conceded	Taxable T/o determined			Total Tax Due	Tax paid	Balance due/ Refund	Date of service of Demand notice	Due Date	Remittance/ Chalan/RR Details	Appeal/Stay/ Court case details	Remarks &Initials	OR/CR/DATA MINING/LAR AND OTHER FILES
ASSESSMENT YEAR 2015-16														
ASSE														
	Details of Additional Demand/Refund													
T YEAR	Date	Taxable T/o conceded	Taxable T/o determined			Total Tax Due	Tax paid	Balance due/ Refund	Date of service of Demand notice	Due Date	Remittance/ Chalan/RR Details	Appeal/Stay/ Court case details	Remarks &Initials	OR/CR/DATA MINING/LAR AND OTHER FILES
ASSESSMENT Y 2016-17														
ASSE														
	Details of Additional Demand/Refund													
r YEAR	Date	Taxable T/o conceded	Taxable T/o determined			Total Tax Due	Tax paid	Balance due/ Refund	Date of service of Demand notice	Due Date	Remittance/ Chalan/RR Details	Appeal/Stay/ Court case details	Remarks &Initials	OR/CR/DATA MINING/LAR AND OTHER FILES
ASSESSMENT YEAR 2017-18														
ASSE														
	Details of Additional Demand/Refund													
T YEAR	Date	Taxable T/o conceded	Taxable T/o determined			Total Tax Due	Tax paid	Balance due/ Refund	Date of service of Demand notice	Due Date	Remittance/ Chalan/RR Details	Appeal/Stay/ Court case details	Remarks &Initials	OR/CR/DATA MINING/LAR AND OTHER FILES
ASSESSMENT YEAR 2018-19														
ASSE														